P.502

P.W. (1924) Department

MS SERIES.

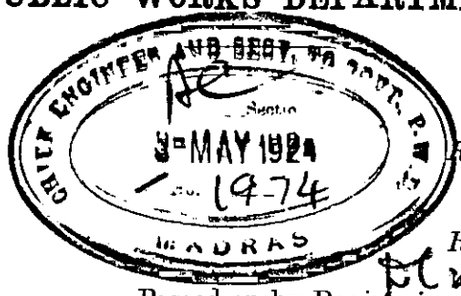
G.O. No. 952 W

DATED 29-8-24

[Despatch Abstract.]

600—10-7-17.

PUBLIC WORKS DEPARTMENT.



CURRENT No.

ENCLOSURES { Plans No. / Others No.

Total

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Received _____ 191

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" U.R. Clerk ...

" Referencer ...

" Record Superintendent.

" Drafting Officer ...

Subject.

No. 330 C.O.

Station _____, *dated the* 1st May 1924.

From

J.F.Mitchell Esq. I.C.S.
~~THE~~ ACCOUNTANT-GENERAL,

Madras,

To

~~THE CHIEF ENGINEER~~
THE SECRETARY TO THE GOVERNMENT OF MADRAS,

PUBLIC WORKS DEPARTMENT.

SIR,

I have the honour to forward herewith, for the information and orders of Government an extract from a report of inspection of the Public Works accounts of the Superintendent, Alipuram Jail, Bellary made on 8th ~~October~~ 10th and 11th March 1924 by Mr.J.E.Walsh, Assistant Accounts Officer.

I have the honour to be,
Sir,
Your most obedient servant,

J Mitchell

for Accountant-General.

Enclosure to Accountant-General's Letter

No. dated 2

REPORT

INSPECTION

THE ACCOUNTS OF THE SUPERINTENDENT, CENTRAL JAIL ALIPURAM AS A PUBLIC WORKS DISBURSER.

BY

Mr. J.E.Walsh, Asstt. Accounts Officer.

At Bellary.

On 8th, 10th and 11th March 1924.

From . To

This is the first inspection of the accounts of the Superintendent of the Alipuram Central Jail, Bellary, in his capacity as a Public Works Disbursing Officer.

Mr. D.A.Greenwood, Superintendent, has been in charge since the formation of the Jail on the 17th October 1921, except for the period 14-4-1922 to 26-6-1922 when Major M.J.Holgate, O.B.E., I.M.S., was in charge.

The works- operations began on the 28th October 1921, when the Assistant Royal Engineer, Military works services Bangalore was given an advance of Rs.50,000/- for repairs to the military buildings and acquisition of temporary sheds constructed previously by the Military Department etc.. on the authority of Madras Government Finance Department Order No.6670 dated the 24th September 1921. There were further advances also of Rs.15,000/-

The expenditure incurred by the Military Works Services has been adjusted to the debit of the Madras Government under the head "41-Civil Works." Rs.11001-15-4 out of the above advances still remains to be adjusted.

The Superintendent has carried out certain improvements and alterations to the camp jail. This and the acquisition of

The ~~expenditure~~ Military department has already been addressed to refund the difference.	To Government. The Controller of Military Accounts, Madras District, Bangalore has intimated in his letter No.Works/7708 dated 20-3-24 that the total expenditure against the advance of Rs.65000/- is Rs.41615-8-1 and the unspent balance of Rs.23384-7-2 will be credited in his exchange accounts for February 1924.

of water supply plant which was previously laid by the Military Department have been met from public Works Funds. The Superin-tendent has also been permitted to lay a water pipe line from the Alipuram Tank to the camp jail referred to in para 5 below.

CASH BOOK:

Payments were made by cheques until 15-2-24 when cash was drawn as well for making petty disbursements. From the 31st March 1922 to the 30th September 1922 an imprest cash book (P.W.D. Form No.3) was used and afterwards the cash book of the Civil Department which is like the P.W.D. cash book old form No.1. The "Bank or Treasury" column on the receipt side which is extinct in the new form of cash book has not been deleted and three of the columns on the payment side have been altered thus:--

Columns	
Disbursements	Altered into
Cash	Receipts
Treasury	Payment
Head of account	Balance.

The funds allotted have been erroneously shewn in the cash book as receipts in the column "Bank or Treasury" and the other columns of the cash book have been incorrectly used. Cheques drawn for purchase of

2. To Government for

information.

Bank Drafts have been posted as "Cash from Treasury", the Bank drafts being unnecessarily shewn as received and delivered in cash.

The cash book was written up to 14-7-23 only, the last payment posted being cheque No.32/168 dated 14-7-23. Since then, cheques were drawn from 15-2-24 the total amount to end of 4-3-1924 being Rs.8462-12-0 but they have not been posted. The chief items of payment were railway freight on pipes etc., obtained for the water pipe line from the Alipuram tank. On 11-3-24, the cash balance was Rs.99-10-0. Necessary detailed instructions have been given as to how the cash book should be posted. The Executive Engineer Bellary had been asked to send an accountant to show this office the P.W.D. method of accounts and the necessary entries were made in a temporary manuscript cash book. A new book in the proper form has been opened under the instructions of the audit officer.

Measurement books.

2 measurement books A 276 and 528 were in use and measurement book No.1 has just been brought into use for the pipe laying works.

Book No.A.276 in full and pages 1 to 12 of Book No.528 were written by Mr. P.V.Para-brahma Sastri, Overseer, P.W.D., Bellary Division and call for no remarks.

The entries beginning with page 13 of measurement Book No.528 have been written up by the Camp Jail office and the entries

4. ToGovernment for
information.

are not in accordance with the printed ins-tructions on the fly-leaf of each measurement book. The entries relate to the purchase of wire-netting, lime mortar, lime stones, Cuddapah slabs, cement, barbed wire and the like.

In some cases, names of the particular estimates to which the payments related were not noted. In other cases, details of measurements of supplies or rates are not entered. N o t e d.

On page 27 (supplies made on 26-10-22) on page 30 (supplies made on 28-3-23 for Rs.5010) references to payments were not entered. The latter has since been done and the former requires to be entered and may now be completed.

Measurements for work done or materials received should be entered at the actual time they are measured, the dates of entry being noted at the same time. The instructions on the fly leaf of each measurement book may be very carefully and rigidly adhered to. N o t e d.

ACCOUNTS OF WORKS.

Pipe line from Alipuram Tank to the camp Jail.

(a) In Government Law (General) Department

epartment Memo.No.294-C-3 dated 22-1-24
he Inspector-General of Prisons was asked
o proceed immediately with the work of pipe
aying in view of the urgency of the work
n anticipation of sanction to the original
stimate of Rs.86,047-8-0. Articles of
rope manufacture were also ordered to be
rchased in anticipation of sanction.

5 (a) & (b)
Separate report attach
-ed.

In G.O.No.R.53 Finance Department dated
2-24, an allotment of Rs.86,048/- was sanc
ioned.

In Government Law (General) Department
emo.No.1330-c-1 dated 27-2-24, the Superin
-tendent was authorised to proceed with the
scheme as designed by the Executive Engineer,
Bellary Division, pending sanction to the
estimate of Rs.1,21,000/-. prepared by the
Executive Engineer, Bellary Division. The
estimate which was sent to Government has
just been returned to the Superintendent for
e-transmission through the Inspector-Gene-
ral of Prisons.

Pipes and other articles required for
he work have been already received and laid.
The railway freights on the articles have
been paid in cash instead of by credit
notes which should be the method in all
such cases in future. Overhead tanks,
ngine house and filter beds remain to be

(5)

5 (a) & (b)

To Government.

Copies of this office letter No.215 C.o. dated 20-3-24 to the Inspector General of Prisons and his final reply No.3184 dated 1-4-24 & also of the letter No.B. 6106 dated 24-3-24 of the Bengal Iron Company to the Superintendent Alipuram Jail, are herewith enclosed. In reply to a letter from the Superintendent of the Jail received in this office on 31-3-24 enquiring whether there is any objection to the payment of the bill of the South Indian Export Company in full he was informed by wire on the same day that payment for the pipes might be made at Kulti rate only, pending orders of Government. The mere formality of the orders having been placed with the Agents of the Bengal Iron Company instead of with the firm direct has resulted in an additional liability of Rs.6000/- to Government.

As the Superintendent cancelled the order with the South Indian Export Co (Agents) on 11th December and as the quotations of the Bengal Iron Company (Principals) were received on 12th December 1923 the Superintendent should have reviewed the position and settled the rate with the principals.

constructed. Filter beds are said to be under excavation. A Major Works Register has been opened out for the above work by the Inspection Staff and instructions have been given for its maintenance in the futur and of other subsidiary accounts.

The order for the pipes for the above work (pipe-laying scheme) was placed by the Superintendent of the Jail with the South India Export Co., Ltd., Madras, at their quoted rate of Rs.12-6-0 per Cwt. F.O.R. Bellary, and the Firm has submitted a bill dated 22-2-24 for Rs.59,435-3-10 on account of th articles which have not yet been paid. The Bengal Iron Company who actually despatched the pipes to Bellary, freight unpaid, on account of the above Firm, had themselves quoted a rate of Rs.9-4-0 per Cwt. F.O.R. Kulti, in their letter No.B/23144 date- 5-12-1923. The railway freight works out roundly to Rs.1-15-0 per cwt. at the rate of Rs.1-6-0 per maund referred to in letter No.1R 119/108 dated 13-2-24 from the South Indian Export Co., Ltd., and has been paid by Government pending deduction from the Firm's bill. Some railway freight paid in excess at a higher rate charged by the railway has also to be recovered and a claim for the same has been duly preferred.
The placing of this large order with the South Indian Export Company Ltd., Madras,

who are sole Agents in South India for the Bengal Iron Company, when the latter had ıemselves quoted for the supply, has involv- ı Government in an additional liability of ɜ.1-3-0 per cwt. amounting to Rs.5,702/- rupee five thousand seven hundred and two) ı the total supply of 4,802 cwt. of pipes. ıe Superintendent has been requested by me ɔ refer the matter to the Bengal Iron ɔmpany in the first instance before any pay- ɜnt is made to their sole Agents in South ıdia and to report the facts of the case to ıe Inspector-General of Prisons, which he ıs done on the 12th March 1924. The pur- ıase of some other materials manufactured ɔ Kulti and ordered through the same Agents ıs similarly increased the liability of ɔvernment by a further sum of about Rs.300 rupees three hundred) which has also bee- ıcluded in the reference made to the Bengal ɔon Company. If any additional expendi- ıre has to be incurred owing to the orders ıving been placed with the South Indian Ex ɔort Co., Ltd., Madras, instead of direct .th the Manufacturing Firm, the necessity for the same should be reported, before pay -ment for the orders of Government.

Tenders were called for from all leading Engineering firms in November 1923, and I received a wire from the Inspector-General of Prisons on 3-12-1923, ordering me to obtain the pipes and com-mence the work immediately. I delayed placing the order until the 6th December, 1923, awaiting replies from all the firms I had addressed, and then selected the lowest and only tender for the whole supply, i.e., that of the South Indian Export Company which was Rs.12-6-0 f.o.r. Bellary. I did not wait for the reply from the Bengal Iron Company, as Messrs. the South Indian Export Co., had quoted as sole agents in South India for this firm.

2. Subsequently the tender of the Bengal Iron Coy. was received in this office on the 12th December 1923, and was for Rs.9-4-0 f.o.r. Bengal Kulti.

3. As I had already ordered the pipes and they were the same pipes being supplied through their agents in South India, I did not work out the freight from Kulti to Bellary, but took it for granted that the quotation from the principal firm was the same as that from the Agent firm in Madras, less freight. I was also under the impression that as authorised agents of the Bengal Iron Company existed in Southern India I could only obtain the pipes from such agents.

4. The Bengal Iron Company have been addressed and a copy of my letter to them is attached. No answer has yet been received.

5. The order was cancelled on 11-12-1923, that is, before the tender was received from the Bengal Iron Company direct and in the circumstances the delivered rates Bellary were not carefully worked out as they would have been if the tender has been received while the work was under sanction.

6. No money has yet been paid except the railway freight and I propose to pay the South Indian Export Company at the Kulti rate only.

7. I am awaiting a reply to my letter from the Bengal Iron Company and will forward a copy immediately this is received.

Tenders were called for from all leading Engineering firms in November 1923, and I received a wire from the Inspector-General of Prisons on 3-12-1923, ordering me to obtain the pipes and com-mence the work immediately. I delayed placing the order until the 6th December, 1923, awaiting replies from all the firms I had addressed, and then selected the lowest and only tender for the whole supply, i.e., that of the South Indian Export Company which was Rs.12-6-0 f.o.r. Bellary. I did not wait for the reply from the Bengal Iron Company, as Messrs. the South Indian Export Co., had quoted as sole agents in South India for this firm.

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4. The Bengal Iron Company have been addressed and a copy of letter to them is attached. No answer has yet been received.

5. The order was cancelled on 11-12-1923, that is, before the tender was received from the Bengal Iron Company direct and in the circumstances the delivered rates Bellary were not carefully worked out as they would have been if the tender has been received while the work was under sanction.

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OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS,

Fort St. George, the 30th *of* April 1924.

No.

ENCLOSURES.

Copy of letter No.215 C.O. dated the 20th March 1924, from the Accountant-General, Madras, to the Inspector General of Prisons, Ootacamund.

Sir— I have the honour to enclose extracts of paras 5(a) & of the Report of the recent inspection of the Accounts of Public Works of the Alipuram Central Jail by Mr. J.E.Walsh, Assistant Accounts Officer for your information and favour of immediate action. It is understood that the water work connection to the Jail is a very urgent work and that the quotation of the Bengal Iron Company Kulti referred to in para 5(b) of the report was received by the Superintendent of the Jail on the 12th December 1923, a few days after the order was placed with the South Indian Export Company Madras. The Inspecting officer has informed this office that the letters from the latter Firm state definitely that the pipes would have to be despatched from Kulti and they were actually despatched to Bellary from Kulti towards the end of January 192 and in February 1924. It will be observed that there is a difference of Rs 3-2-0 per Cwt between the two quotations amounting to Rs 15,000 on the total order and this difference is due entirely so far as Government consideration of the quotation is concerned, to the matter of railway freight. It is not clear:--

(a) why the superintendent of the Jail did not go into the question of the railway freight when he received the quotation from Kulti and cancel the order with the South Indian Export Coy., or get their rate reduced, and also

(b) why the superintendent did not reconsider the whole question when a further opportunity was given to him to do so, on the work being subsequently suspended under the orders of Government.

correspondence between you and the superintendent that you have insisted on the careful exercise of economy in carrying out the work; but the matter referred to above would appear to be a specific case of uneconomical working and disregard of the interests of Government.

2. It will apparently have to be reported to Government as early as possible and will probably find a place in the Audit Report. As the Superintendent, Mr. Greenwood, is proceeding on leave very shortly, it would be as well to have his explanation recorded on the points (a) & (b) above. The administrative responsibility in the matter may also be considered, as a case of this kind should not ordinarily be left to be pointed out at an inspection by an Accounts Officer.

True Copy)

1-5-24

Superintendent, W. A.D. G.

A. G's Office.

1.5.24

No.. OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS,

Fort St. George, 30th. April 192 4

Enclosures. Copy of letter No.3184 dated the 1st April 24, from the Inspector General of Prisons, Ootacamund, to the Accountant-General, Madras.

Water Supply scheme--Allipuram Jail--Bellary Cant

In continuation of my letter No.3069 dated the 29th March 1924, I have the honour to invite attention to letter No. 801/J dated the 29th March 1924 from the Superintendent, Alipuram Jail, addressed to you, and to state that in the circumstances stated by the Superintendent, there should be no objection to the payment of the dues to the South Indian Export Company, Madras, for the pipes purchased from them.

(True Copy)

1-5-24

Superintendent, W. A. G.

Agl Office.

10

1/5/24

O.F. 177—10,000—11-11-22.

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS,

Fort St. George. 30th April 192 4.

Enclosures.

Copy of letter No.B/6106 dated the 24th March 1924 from the Bengal Iron Company Ltd., Calcutta to the Superintendent Alipuram Jail, Bellary.

We have to acknowledge receipt of your letter No.635 J. and note what you write regarding the difference of Rs 6000/- in the landed price of C.I.Pipes recently supplied to you by our Madras Agents, the South Indian Export Co., and the price per Cwt ....R Kulti, we quoted you in our letter No..B/23144 of the 5th December. We regret we cannot request our agents in South India to submit a revised bill and we explain to you the difference in the cost of the pipes as follows:--

When you originally asked us to quote for the 6" and 8" pipes required, the officer who gave you the quotation was not aware of the fact that Bellary was included in our Madras Agents' territory,

herefore he did not include any agency commission, or we handle Bombay Presidency ourselves where ellary was thought to be. We notice that the difference in the cost to you represents 8% to our agents and his percentage we do not consider unreasonable considering the risk of breakage on the way and loss of nterest between the date of supply and payment of the rice.

We trust this matter is now satisfactorily explained.

(True Copy)

1-5-26

Superintendent, W. [illegible]

IMPROVEMENTS AND ALTERATIONS TO CAMP JAIL

In G.O.No.93-W., (Mis.) dated 23-1-23 administrative approval was accorded to 9 estimates amounting to a total of Rs.30,993 for "imporvement and alterations to Camp Jail" and the Superintending Engineer, III Circle, P.W.D., (Circle since abolished) was directed to accord technical sanction. The estimates are being traced and the tech-nical sanction is still awaited.

The works are stated to have been completed and a completion report for Rs.31,234-10-1 was sent to the Superintending Engineer, Madras, and the matter is under correspondence.

This matter is still under correspondence with the Superintending Engineer, Madras.

Details for the outlay shewn against each of the estimates were not collected in one place as neither works abstracts nor register of works have been kept.

MATERIALS AT ~~XXXXX~~ SITE.

No account of materials have been kept. The quantities and values of materials received by purchase or book debit should be shown as "receipts" in the Materials account and subsequently accounted for under "issues" when actually used up. All materials purchased by the Jail for

Materials were purchased only as required for specific works, and no balance remained. I had no material account book. A new book has now been opened.

To Government.

The work has been completed without sanctioned estimates.

7. To Government for information.

works referred to in para 6 above are stated to have been used up without any balance. Forms of these accounts have been given to the Jail for future use.

AGREEMENTS.

For the works of constructing masonry troughs, kitchen, cooling platforms, incene-rators etc., done by 3 piece-workers, no agreements were entered into, although payments to the extent of about Rs.10,000/- were made.

Regular agreements should be drawn up in P.W.D, FormK2 for piecework specifying rate for each item of work to be done on the works still to be executed in connection with the water supply.

Noted. This has been done.

State of Accounts.

The accounts have not been maintained in a satisfactory state. The use of the various necessary forms have now been explained to the clerk in charge and detailed instructions have been given for their upkeep. There should be, with occasional assistance from the office of the Executive Engineer, P.W.D. Bellary Division, a distinct improvement in the state of ~~the~~

the accounts in future.

This is due to ignorance on the part of Jail clerks in Public Work accounting. The necessary instructions have now been given and help will be obtained in in future from the - office of the Executive Engineer.

Sd/- J.E.Walsh,
14.3.24
Asstt. Accounts Officer.

Sd/- D.A.Greenwood,
26.3.24
Superintendent.

8. To Government.

Agreements should have been obtained from the piece workers before the works were started.

9. To Government.

Superintending Engineer's / Collector's remarks.	Dy. Accountant-General's remarks.	Orders of Government / Accountant-General.
4	5	6
17		

DEPARTMENT.

SECRETARY TO GOVERNMENT MADRAS
21-JUL-1924
LAW DEPARTMENT

Received 191

Registered 191

CURRENT NO.
414
LAW GENERAL D

Subject.

Alipuram Jail - Water supply scheme-
Purchase of pipes.

ENCLOSURES.
No. .....
.....
Spare copies .....

No. G/ 599

Station Ootacamund. , *Dated the* 18th July 1924. 191

From (Name) Lieut-Col. J.P. Cameron C.I.E., I.M.S.,

(Designation) Inspector-General of Prisons.

To The Secretary to the Government of Madras,

Law (General) Department.

Sir,

In continuation of the correspondence ending with this office No.G.507, dated the 14th June 1924, I have the honour to state that the South Indian Expert Co., Madras, press for the settlement of the balance due to them on account of cast iron pipes supplied to the Alipuram Jail and to request that early orders may be passed in the matter.

I have the honour to be, Sir,
Your most obedient servant,

J. Cameron

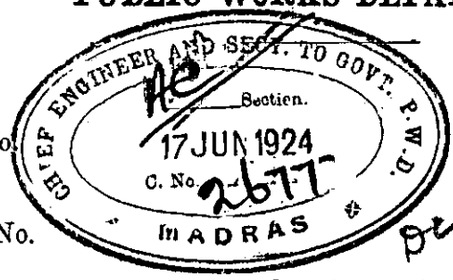
Lieut-Col. I.M.S.,
Inspector-General of Prisons.

R.D.

PUBLIC WORKS DEPARTMENT. 4 G.O. 186—2,000—15-9-21.

CURRENT No.

ENCLOSURES { Plans No. / Others No.



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" Referencer ... ...

" Record Superintendent ...

" Drafting Officer ...

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Subject.

FORT ST. GEORGE, MADRAS,

No. 451.C.O. *Dated the* 16th June 192 4.

From

THE ACCOUNTANT-GENERAL,

Madras.

To

~~THE CHIEF ENGINEER~~ THE SECRETARY TO THE GOVERNMENT OF MADRAS,

PUBLIC WORKS DEPARTMENT.

SIR,

I have the honour to forward herewith/copy of letter No.5586 dated 28th May 1924 from the Inspector-General of Prisons, Ootacamund, relating to para 5(6) of the report of the Public Works accounts of the Superintendent, Alipuram Jail, Bellary, forwarded with this office No.330.C.O. dated 1st May 1924.

I have the honour to be,
Sir,
Your obedient servant,

K.V.T. 16.6.24.

Assistant Accountant General.

Copy of letter No.5586 dated 28th May 1924, from the Inspector-General of Prisons, Ootacamund, to the Accountant-General, Madras.

****

Water-supply scheme--Alipuram Jail--purchase of pipes.

In continuation of the correspondence ending with your letter No.267.C.O.,dated the 9th April 1924, I have the honour to enquire if orders of Government have been received regarding payment to the South Indian Export, Co., Madras, for pipes purchased from them by the Superintendent, Alipuram Jail. The Company has sent a reminder for early settlement of their bills.

(True copy).

K.V.T. 16.6.24.

for Manager, Correspondence Section.

Inspection report - P.W. Accounts of the Supdt Alipuram Jail, Bellary - March 1924.

No 1974 Ac from the A.G. no 330 C.A. dt 1.5.24.

2 cf. Item 1 - Portion marked Z Refund by the military Deptt of the unspent balance of the advance made to them for carrying out certain works. Please see the Law (Genl) Deptt memo no 1599 C-1 dt 8.3.24. on p 3 of Go no R 212 W dt 2.4.24. and the remarks in cols 4 & 5 on p. 2 cf. The report from the I.G of Prisons about the refund of the balance by the military Deptt may be awaited. (P)

Since rejected vide G.O. 1758 Law (Genl) dt 9-6-24 Class (C)

p 3 cf 2 Item 2. Cash book not properly maintain Detailed instructions as to how the cash book should be posted have been given by the Inspecting officer. A new book in the proper form has also been opened under the instructions of the Audit officer and the Supdt has asked the Ex Engr Bellary Dn to send one of his accounts clerks to show to the jail Deptt staff the P.W.D method of accounts. No further action seems necessary than asking the Supdt to maintain the cash

cash book in future strictly in accordance with the instructions and the procedure laid down in the P.W. Account code.

3 Item 4 - Measurement books not properly maintained. The Supdt has noted the instructions of the Inspecting officer that the measurement books should be maintained strictly in accordance with the instructions printed on the fly leaf of each measurement book. The Supdt may be asked to see that references to payments are noted in the measurement book for the supplies entered on p 27 of measurement book No. 528 and that the instructions referred to above are strictly observed in future. pp 4-5 cf

Vide K.W. b 5c.

4 Item 5 (a) Registers of works not maintained hitherto. A major works register is said to have been opened out for the work by the Accounts Inspection staff and instructions given by them for the proper maintenance in future of the register and other subsidiary accounts. The Supdt may be asked to see that the register and the other accounts are maintained in pp 5-7 cf

in accordance with those instructions.

5 Item 5(b) Extra expenditure to the extent of Rs 6000 by placing the order for pipes on the South India Export Co (Agents for Bengal Iron Co.) instead of on the Bengal Iron Co itself, which is the manufacturing firm. Please see the A.C's letter to the I.S of Prisons at pp 10-11 the Supdt's report at p 9 ct and the D.A.S's final remarks on p 6 ct. The Supdt's answers to C on p 10 ct and to A on p 6 ct will be found at B & D on p 9 ct

The difference between the cost of the pipes in accordance with the quotation of the Bengal Iron Co (Principal and that in accordance with the quotation of their agents, the South India Export Co to the extent of Rs 6000 is explained in the Bengal Iron Company's letter at pp 13-14 ct

The question now for consideration is as to whether any action should be taken. ~~[illegible]~~. This is for Law (Govt) to consider.

6 Item 6 Execution of work without a sanctioned estimate. It is for consideration whether an extract of the item may be

'ee sent to the Madras Circle and
'e he asked to report the reasons for
'e delay in according technical
anction. The estimates were forwarded
o the SE Lake III Circle on 25.1.23 with
o no 93 wd 23.1.23

(h)

pp 15-16 ante

. Item 7 Materials at site accounts not maintained The Supdt states that a ew materials at site book has been opened t the instance of the Accounts Inspecting fficer, who has given him the necessary orms. The Supdt may lee asked to see hat proper accounts of the receipts nd issues of materials are kept in uture.

Item 8 Executing works and making ayments to piece workers without approved agreements. The Supdt may le informed that no work should be tarted or payments made therefore efore an agreement with the contractor the proper form specifying the rates ayable for the different items of ork to be done has been approved the competent authority

Item 9 State of Accounts. In the ircumstances stated by the Supdt, no

[illegible] Engineers of Burma already [illegible] the executive engineers to submit their [illegible] to give the necessary instructions to the staff of Civil officers acting as Coal Surveyors in the matter of maintenance of P.W. Accounts-Vide Endt. No...293 Ac-23-9 C.P. dated 20th March 1924.

[illegible] file [illegible] to the Law (General) and the Finance Depts. with the [illegible]

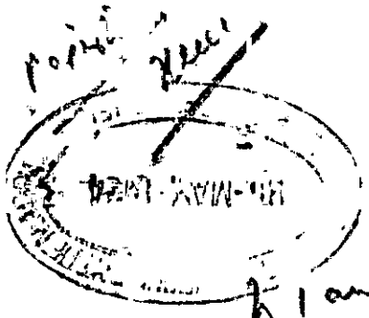
Ind. S. 13-5-24
D.R. 15-5-24

5th 24/5/24 22/5/24

ID 26-5-24

Law (Genl)
Finance

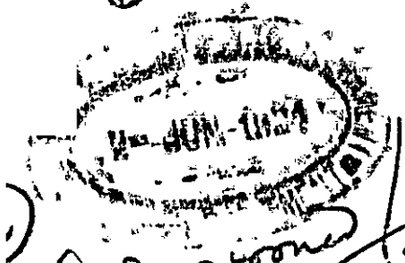
Law (Genl)



A.S

Para 1 of P.W.D note p 2 ante

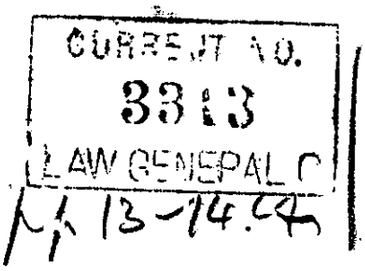
The subsequent report as amounts the adjusted has been received and it is being sent separately to Finance & P.W.D.



Orders issued
1758 Law (Genl) 29-6-24
p 3 ante

Paras 5 of the note p 2 3 - 4

Please see pages 7-14 C.F. and paras 5 of P.W.D note. The Bengal Govt is not prepared to ask their Agents in Madras to accept the reduced rates which they themselves quoted They explain that the difference in cost is



RJ 26/6
M/ 13-14.C.F.

represents 8% to their Agents and that percentage shd reasonably be allowed having regard to the risk of breakage in transit and loss of interest bet the date of supply and payment of price. The correspondence may first be sent to I.G. of Prisons. who for his detailed remarks

2/ No remarks are called for in respect of the other paragraphs

S.

4.6.24

V.TK
5/6

BR
2.6.24

I.G of Prisons w.o

Lr no 331/3
6.6.24

16-JUN-1924 LAW DEPARTMENT

27 F

Office of the Inspector-General of Prisons,

Ootacamund, dated the 14th June 1924.

16-JUN-1924

Endorsement No.G 507

R E T U R N E D.

2. Para 5 of the audit note:- As explained by the Superintendent Alipuram Jail in his letter to the Accountant-General, Madras, (page 9 of ~~the U.O.Notes~~ C.F.), the pipes could not have been obtained direct from Bengal, but had to be got through the South Indian Export Co., who are the Agents for the Bengal Iron Co., in the Madras Presidency. The pipes were required urgently and considering the amount of breakage likely to occur in , about 5% of the total value, it was thought advisable for the Superintendent to get the supply from Madras. In this connection, I forward herewith a copy of letter, dated the 20th May 1924 from the South Indian Export Co.,Madras,and invite reference to the last two paras thereof; as stated therein, the rate offered by them, will have to be accepted.

3. The other paras call for no remarks.

Lieut-Col. I.M.S.,
Inspector-General of Prisons.

To The Secretary to Government,

Law (General) Department.

R.D.S.

Copy of letter, dated the 20th May 1924 from the South Indian Export Co.Ltd., Madras, to the Inspector-General of Prisons.

Supply of cast iron pipes to the Superintendent, Alipuram Jail, Bellary .

We understand from the Accountant-General that a hitch has arisen in regard to the payment of the Cast Iron pipes recently supplied by us to the Superintendent, Alipuram Jail; and as we understand also that the case has been put up to you for orders, we are addressing you in the matter.

2. On the 25th January 1924 we received an order from the Superintendent, Alipuram Jail, for the supply of approximately 240 tons of 6 inch cast Iron Pipes and Specials. The rate quoted by us and accepted by the Superintendent was Rs.12-6-0 per Cwt. for the straight pipes and Rs.21 per Cwt. for the specials F.O.R. Bellary.

3. Against our bill No.75, dated the February the 22nd to the Superintendent, Alipuram Jail, Bellary, for Rs.50,196-0-10, an amount of Rs.45,078-0-8 was received on April the 3rd. The amour of the difference Rs.5,118-0-2 was objected to by the Accountant-General, Madras, according to the Superintendent's statement "Because a quotation for Rs.9-4-0 per cwt.(F.O.R.Kulti) was received from Martin and Co. Calcutta, direct".

4 Our quotation, F.O.R. Bellary included Railway freight, allowance for risk of breakage and our commission, but Messrs. Martin and Co's quotation did not include our usual commission, because at that time they overlooked the fact that Bellary is within our Agency territory, nor did it include any allowance for breakage as it was F.O.R. Kulti against our F.O.R. Bellary.

5 If the Superintendent had placed the order direct with Messrs. Martin and co., Calcutta, in January 1924 against their offer of Rs.9-4-0 per cwt. early in December 1923, the order should not have been accepted at this rate, as in the meantime Messrs. Martin and Co., had been advised by us that we were handling this enquiry.

6 It is unusual for buyers at a distance from the works to accept risk of a long railway journey and the possibilities

of loss through breakage on such material. The responsibility for this is usually undertaken by agents such as ourselves and we may say that in our experience the breakage sometimes amounts to as much as 5% of the total value. In our position as large suppliers of this class of material we were able to secure a special concession rate of freight for these pipes which the Superintendent as a single buyer would not have obtained.

7. The Superintendent, Alipuram Jail, Bellary, was correct in presuming, as soon as he knew that we were the accredited agents of The Bengal Iron Company Ltd. that the order, if placed with the Bengal Iron Company, would have to come through us especially as our original quotation was made in Madras to the Secretary to Government, Law Department, and forwarded to the Superintendent by that officer, presumably with instructions to purchase from us.

8. We must maintain that, as far as we are concerned, the Accountant-General's objection is irrelevant, because the order was placed with us at a definite rate, and no reference was made at that time to any previous quotation which may have been received. We therefore request you to pass early orders for the payment of the outstanding amount on Bill No. 75 and the settlement of our subsequent bills Nos. 119 and 125 of April 14th and 15th the total amount due being Rs. 5,543-7-2.

(True copy

D.S. Thambuswamy
14/6.

For Inspector-General of Prisons.

M.S

Law (Genl)

This dept may accept the
A.G's view on p 7 ante & pass on the
case to Finance

CURRENT NO.
3550
LAW GENERAL'S

18-JUN 1924

C/L
19.6.24

182
18.6.24

S

V.TK
20.6

Finance U.O

Post [illegible] Ireland
[illegible] Shall
not be Paid] TGN

WAO 3559 C4
23-6-24

ASSISTANT SECRETARY TO GOVT
23 JUN 1924
BELFAST
22 JUN 1924

Mr Ace 5
24/6

Item 5 (b) in the Inspection Report--Loss to Govt. by purchasing iron pipes (for the Alipuram Jail Water supply scheme) from the South Indian Export Company (Agents for the Bengal Iron Co.), instead of from the principal firm,

For the facts of the case, please see:-

(1) item 5 (b) of the Inspection Report on pp.7-8 of C.F.

(2) The Jail Supdt's report on p.9 of C.F.

(3) The Acct.Genl's letter to the I.G.of Prisons dated 20-3-24 on pp.10-11 C.F.

(4) Letter from the Bengal Iron Co.,Calcutta, to the Supt.,Alipuram Jail d~~30-4-24~~ 24-3-24 on pp.13-14 C.F.

(5) Letter from the South Indian Export Co. dated 20-5-24 to the I.G.of Prisons on pp.8-9 Notes file.

In connection with the scheme for laying a pipe line from Alipuram tank to the camp Jail, the Superintendent of the Jail called for tenders from all leading engineering firms in November 1923. On 3-12-23, he received a wire from the I.G. of Prisons ordering him to commence the work immediately. He delayed placing the order until 6-12-23 and then selected the lowest and the only tender for the whole supply ie,, that of the South Indian Export Co. (sole agents for southern India of the Bengal Iron Co.), which was Rs.12-6-0 f.o.r.Bellary. The Superintendent did not wait for the reply from the Bengal Iron Co., ~~as the South Indian Export Co.~~ as the South Indian Export Co. had quoted as sole agents in South India for this firm.

3.
para 2 of Supt's letter on page 9 C.F.

Subsequently on 12-12-23 the tender of the Bengal Iron Co. was received by the Superintendent and it was for Rs.9-4-0 f.o.r. Bengal, Kulti. The Supt. did not work out the freight from Kulti to Bellary,

but took it for granted that the quotation from the principal firm (Bengal Iron Co.) was the same as that from ~~the agency firm~~ their agents in Madras, less freight. The Supt. was also under the impression that as authorised agents of the Bengal Iron Co. existed in southern India he could only obtain the tenders from such agents. The order given to the South Indian Export Co. was cancelled by the Supt. on 11-12-23, i.e., before the tender was received from the Bengal Iron Co. direct, and in the circumstances, the delivered rates ~~were~~ at Bellary were not carefully worked out as they would have been if the tender had been received while the work was under sanction. The order was given to the South Indian Export Co. on the 25th Jany. 1924.

Ref para 3 of Supt letter on page 9 C.F.

Ref para 5 of Supt letter page 9 C.F.

para 2 of letter, page 8 ante

4. The Acct.Genl. has pointed out that there is a difference of Rs.3-2-0 per Cwt. between the two quotations and this difference is due entirely, so far as the Govt. consideration of the quotation is concerned, to the matter of railway freight. The actual railway freight from Kulti to Bellary is, however, only Rs.1-15-0 per Cwt., so that the rate offered by the South Indian Export Co. is in excess by Rs.1-3-0 per Cwt. The Acct.Genl. remarks that it is not clear:

pp.10-11 C.F.

Rs 12-6-0
Rs 9-4-0
Rs.3-2-0

Item 5(b) of Rep on page 7 CF

Rs 3-2-0
Rs 1-15-0
Rs 1-3-0

(a) Why the Supt. of the Jail did not go into the question of the railway freight when he received the quotation from Kulti and cancelled the order with the South Indian Export Co. or get their rates reduced. and also

page 10 C.F

(b) Why the Supt. did not reconsider the whole question when a further opportunity was given to him to do so, on the work being subsequently suspended for a time under the orders of Govt.

The loss to Govt. is estimated at Rs.6,000. The Acct.Genl. has remarked that the matter will probably find a place in the Audit Report and that the administrative responsibility in the matter may also be considered as a case of this kind should not ordinarily be left to be pointed out at an inspection by an Accounts Officer.

Ref A.G.'s rem in col(5) on page 6 C.F.

para 2 of A.G.'s letter on page 11 C.F.

5. With reference to the remarks of the Acct.Genl. in the preceding paragraph, it is submitted that Law (Genl.) may be requested to obtain a full and complete explanation from the Supt. of the Jail. The fact that the South Indian Export Co., are the sole agents for southern India of the Bengal Iron Co. does not seem to be a sufficient reason for the Supt's not comparing the quotations of the principal firm and of their agents.

6. In this connection, the question arises whether the loss of about Rs.6,000 estimated by the Acct.Genl. is one which would not have been incurred if the Supt. had compared the rates offered by the Bengal Iron Co. and of their agents and accepted the offer of the Bengal Iron Co. The letters from the Bengal Iron Co. on pp.13-14 of C.F. and of their agents (South Indian Export Co.) on pp. 8-9 of notes file are somewhat significant. The Bengal Iron Co. remark: "We regret we cannot "request our agents in South India to submit a "revised bill and we explain to you the difference "in the cost of the pipes as follows:-

"When you originally asked us to quote for the "6" and 8" pipes required, the officer who gave "you the quotation was not aware of the fact "that Bellary was included in our Madras "Agent's territory and therefore he did not "include any agency commission, for we handle "Bombay Presidency ourselves where Bellary "was thought to be. We notice that the dif- "ference in the cost to you represents 8% to our "agents and this percentage we do not consider "unreasonable, considering the risk of breakage "on the way and loss of interest between the "date of supply and payment of the price".

Office Note: Apparently the Madras Govt. are obliged to pay higher rates than other Govts. for the articles supplied by the Bengal Iron Co. simply because the South Indian Export Co. are the recognised sole agents for Southern India of the Bengal Iron Co. and are to be given commission.

The difference in the cost represents, not 8 % as stated by the Bengal Iron Co., but 13 %

$\frac{1-3-0}{9-4-0} \times 100$

$= \frac{19}{148} \times 100 = \frac{1900}{148} = 13$

7. The South Indian Export Co., in their letter dated 20-5-24 on pp.8-9 ante, remark:-

"Our quotation F.O.R. Bellary included railway "freight, allowance for risk of breakage and our "commission, but Messrs.Martin & Co's (Bengal "Iron Co.) quotation did not include our usual "commission, because at that time they overlooked "the fact that Bellary is within our Agency "territory, nor did it include any allowance for "breakage as it was F.O.R.Kulti against our F.O.R. "Bellary"

"If the Superintendent (of the Jail) had placed "the order direct with Messrs.Martin & Co.(Bengal "Iron Co.) in January 1924 against their offer "of Rs.9-4-0 per cwt. early in December 1923, the "order should not have been accepted at this rate, "as in the meanwhile Messrs.Martin & Co. had been "advised by us that we were handling this enquiry"

"We must maintain that so far as we are concerned, the Acct.Genl's objection is irrelevant, because the order was placed with us at a definite rate, and no reference was made at that time to any previous quotation which may have been received"

Quoted in para 6 supra

8. From the letter of the South Indian Export Co., it would appear that, even if the Bengal Co's rate had been accepted by the Supt. in December 1923, the Company would subsequently have increased the rates as soon as they came to know that Bellary was in the Madras Presidency and that consequently the supply should pass only through their agents (South Indian Export Co.); in other words, the inference seems to be that the Bengal Co's original quotation of Rs.9-4-0 per Cwt. should be considered as cancelled and that the Bengal's Co's offer should be ignored in dealing with this question. If such were the case, it would go to a great extent to extenuate the blame to be attached to the Supdt. of the Jail.

9. The next question for consideration is whether the Bengal Iron Co., one of the leading firms selected by the Govt. of India in the list of firms, from whom important iron and steel work can be procured by the various Provincial Governments, are justified in charging the Madras Govt. higher rates, simply because they have recognised the South Indian Export Co. as their sole agents for Southern India. According to their own showing, the rates would have been less, if Bellary were situated in the Bombay Presidency instead of in the Madras Presidency. If therefore, the Supt. of the Jail had given an order for delivery at Calcutta and had made his own arrangements for the transport by rail to Bellary, there would have been a saving of about Rs.6,000.

pages 122-23 of the Civil Acct Code Vol I.

It is for orders whether the Bengal Iron Co. should not be told, that at any rate, so far as Govt. Depts. in this Presidency are concerned, they must not debit them with their agency commission charge Law (Genl.) may be requested to address the Bengal

Bengal Iron Co. ~~If~~ the Bengal Iron Co. were to adhere to their present position, the matters seems to be one which must be reported to the Govt. of India, as the loss in the present case, which has been reported by the Acct.Genl. appears to be due not so much to the negligence of the Jail Supt., as to the unbusinesslike or unfair attitude of the Bengal Iron

10. General state of accounts--item 9 pp.16-17 C.F.

This is the first inspection of the accounts kept by the Supt. in his capacity as public works disburser, and hence perhaps the unsatisfactory nature of the accounts. page 2 C.f

It will be seen from the Acct.Genl's note on p.25 and the memo on page 31 of G.O.344 W. dated 20-3-24, that action has already been taken to give the necessary intructions to the accounts clerks in offices where civil officers act as public works disbursers. No further action therefore appears necessary. (S)

11. The action proposed to be taken by the P.W.D. in respect of the other items in the report may be accepted. B page 1-7 and 15-16 C.f

K.R.

14.7.24

Item 5 (b) - pages 7-8 c.f

This is an important case but, as the ~~dog~~ was definitely placed with the S.I. Export Co they should be paid. The Co. has already been addressed ~~has~~ declined to bridge

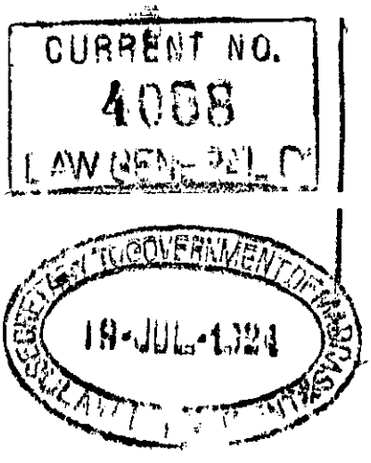
2. The I.G. accepts the statement vide A on page 9 with the above 50% breakage. cutt & B on page 7

The pipes were presumably cast-iron and 5 % appears an exceptional percentage. P.W.D. may advise if the I.G. is correct. It may also be reported whether any pipes arrived at Bellary broken and had to be replaced by the S.I.Export Co.

3. Mr.Greenwood's explanation at p.9 c.f. shows great carelessness. He had ample opportunity of assessing the value of Messrs.Martin & Co's tender. If he had, he would have found 13 % to be ~~an~~ excessive profit for the S.I.Co. I should have thought 1 % or 2 % was ample on a large order. The S.I. Co. also claim to have concession railway rates, i.e. at rates below what Government would have paid viz. R.1-15 a cwt; their profit would therefore be even greater than 13 %.

Excluding breakages

4. I cannot see that Mr.Greenwood can be excused from so elementary a precaution as estimating the value against each other of his only two tenders. He is not an Engineer and it is not known whether he has been a P.W. disburser before: but the placing of a contract for half a lakh of rupees involves elementary and simple precautions, which should be applied by any officer who holds the post of a Superintendent of a Jail in which capacity he is accustomed to deal with contracts and contractors. And Mr.Greenwood had ample time between 11th December and 25th January to make simple calculations or to refer the matter to his I.G.



5. The matter is likely to be placed before the Public Accounts Committee. Clearer reasons must therefore be furnished than have been furnished by the Superintendent and the I.G. as to why the Superintendent should not bear the loss, such loss to be the full excess paid less breakages.

6. The I.G. will have to ca' canny with reference to his dealings with the S.I.Export Co. - and the P.W.D. will also have to look askance at the firm, which won't waive anything of a profit of 13 % or more.

A.S.

Please see pages 11-17 of the Finance Department notes ante in which the full facts of the case are set out fully. Action has now to be taken in accordance with the Finance Secretary's note on pages 16-17 ante.

2. In para. 1 of his note the Finance Secretary says that as the order was definitely placed with the South Indian Export Company they should be paid. From a communication since received from the I.G. it appears that the South Indian Export Company presses for early settlement of the balance. P.W.D. may be requested to issue orders on the point as early as possible.

3. In para. 2 of his note the Finance Secretary asks some information regarding breakages. This is for P.W.D.

4. In para. 5 of the note the Finance Secretary states that a much fuller report should be obtained from the I.G. and the Superintendent as the matter is likely to be placed before the Public Accts Committee. Submitted that the P.W.D. may be requested to add a para in the sense of the Finance Secretary's note above. Please see in this connection page 29 of the notes to G.O. 344 W dated 20-3-24 issuing orders on the report of inspection of accounts relating to the Central Jail, Trichinopoly. In accordance with the instructions contained therein P.W.D. will, no doubt, consult this department when the report from the I.G. is received. The case may be returned to P.W.D. as orders on inspection reports of Public Works accounts which Superintendents act as Public Works Disbursers issue from the P.W.D.

CHIEF ENGINEER AND SECY. TO GOVT. P.W.D.
Section
29 JUL 1924
G. No. 3339
MADRAS

Law (Rt) No. 3559 C-2
28-7-24

U.S
S

A draft order on the case is submitted.

2. With reference to C in the finance Secy's note at page 17 ante, it has been ascertained from the Sanitary Engineer's office that usually 2½ p.c. is provided for breakages in the Home indents for cast iron pipes & for the estimated supply & drainage schemes. Vide A in pg ante The 5 per cent required to lay the South Indian coir fibre Company would therefore appear to be excessive.

3. The draft order may be circulated to M2, C2 and C4.

C.R.
16.7.24

31/7/24

31/7/24

Old Box No. 37

[illegible] Note in Great Letters [illegible] in the key in which C4 [illegible] the accounts are [illegible] maintained. The [illegible] Supdt P.W.D. ascertained [illegible] Lenten Case [illegible]

I am sorry I cannot accept the order as it stands. Such a clause such as this was called in question

can only be taken in the Dept. under which the Officer is serving. I suggest that the second sub-para of this para be omitted & words be substituted leaving it to the Local Govt to pass further orders.

Re/ I shall be glad to see the SE's reply to the calls for explanation in para 6.

It is going to take a year or more to get PWD sanction. It is useless here in this case & in institutions like the Alipore jail we must ask the Govt to exempt from the rule requiring previous sanction & must leave the Govt to ban the jail transferred to the Jail Dept for further proceedings.

I certainly cannot take responsibility for the health & care of the prisoners if such delays occur. I understand that the works were actually done after the flood but that they were not sanctioned because the SE. Les not sanctioned the Estimates. I consider that in this case the Supdt was right to proceed with the works & that he would have been wrong to risk the health & safety of the prisoners by postponing it

P. W. D Book No 57
16. 8. 24
Read [illegible] 9/9/24

4[illegible]

I have no objection to the suggestion made at Q in my [illegible]n Colleague's note. I hope however that Law will take action without delay in the sense indicated. There is no reason to impugn Mr Greenwood's bona fides but there is prima facie evidence of carelessness

RAB
25/8/24

U.S.
S.

With reference to C_2's and C_4's notes above, the second last para to para 5 on pages 3-4 of the draft below may be cut out and the sentence entered in pencil on page 3 may be substituted.

Before the draft, as altered, is signed, the file may be ~~[illegible]~~ circulated to M_2 for perusal

CR.
26-8-24

RAB
26/8/24

RAB
26/8/24

M_2

I agree that the P.W.D Secretariat has no regard to time & long despatching work as

Suggested by Hon Sec C2
It has become impossible
to check any work done upstairs
the Central from the P.W.D
Secretariat for the last one year
& so has been my plank
the documents required to be
put on active work by the Secretariat
& Law take up the respec
further enquiry will be made

27/8/24

4-5
S

The draft, as altered, may now be issued
C.R. After issue, the file may be sent to
27-8-24. the Law (General) Dept for further action

28/8/24

28/8/24

J.
(1) Issue
(2) Law (Genl) dept.

J Secretariat
252 W 22

P. W.D. No. 4C-1111/24.
8-9-24

Separate file formed.

Law (General) dept

ASSISTANT SECRETARY TO GOVT
10-SEP-1924
LAW DEPARTMENT

A.S.

Please see para 1 of H.M(C2)'s notes on the 19-20 ante. A draft O.M. to the Ld. Optician is submitted for approval.

CURRENT NO.
5050
LAW DEPARTMENT

Hy 29.9.24

POR 17.9.24

C/ 17.9.24 S

Revised draft as directed by Secy

POR 8.10.24

Scott. Lg.10 (a)—16,002—6-2-23. (6)

(1) Records ✓ P.W. 43 DEPARTMENT.

(2) Law (Genl) No 29

	Date.	Initials.
When received for Fair-copying.		
When copied ..		28/8/24
When examined ..		
When signed ..		
When despatched ..		

READ AGAIN G.O. No. ....., dated 192

" " ..... " 192

READ ALSO:—

C. No. 1974A From the A.G. Madras, No. 330, C.C. dated 1.5. 1924.

" " ..... " " ..... " ..... " ..... 192 .

" " ..... " " ..... " ..... " ..... 192 .

ORDER.

Mis

To issue today.

R.
29.8.24

No. 952W dated 29-8- 192.4

The A.G. forwards an extract from the report of Inspection of the Public Works accounts of the Superintendent Alipuram Jail, Bellary, during March 1924.

The orders of Govt on the several items are entered in the annexure to these Proceedings.

(B.O.G.M)

CR.
31.7.24.

DESPATCHED
29AUG 1924

To Supdt Alipuram Jail, Bellary through the Law (Genl) Deptt
The I.G of Prisons through the Law (Genl) Deptt
The A.G. Madras through the ✓ Finance Deptt
The S.E Madras circle with an extract of Item 6 and para 6 of the ✓ annexure
Accountant General
Call for the noted ...

Annexure ~~29~~ 44

p 2 c 7 Item1 Refund by the military Deptt of the unspent balance of the advances made to them for carrying out certain works.

page 28 of C.O. 1758 Accts (Genl) 9-6-24 Mag ©

The credit for the unexpended balance of Rs 23,384-7-2 was afforded by the Controller Military Accounts, Madras Dist, in his exchange accounts for Feb 1924. No further action is necessary.

p 3 c 7. 2. Item 2 Cash book not properly maintained The Supdt should see that the Cash book is maintained in future strictly in accordance with the instructions given by the Inspecting officer and the procedure laid down in the P.W. Account code.

pp 4-5 c 7. 3 Item 1, Measurement books not properly maintained. The Supdt should have the references to payments noted in p 27 of measurement book No 528 for the supplies exam

The measurement books should be maintained in future strictly in accordance with the instructions printed on the fly leaf of each measurement book

1 Item 5(a) Register of works not properly maintained. pp 5-7 c7

The Supdt should see that the major works register and other accounts are maintained in accordance with the instructions given by the Inspecting officer:

5 Item 5(b) Extra expenditure to the extent of about Rs 6,000 by placing the order for pipes on the South Indian Export Co (Agents for Bengal Iron Co) instead of on the Bengal Iron Co itself which is the manufacturing firm As the order for the pipes was definitely placed with the South Indian Export Co at certain rates, they should be paid at those rates. The I S of Prisons is requested

to arrange to pay the amount still due to the company at a very early date

p 18 c 7.

further orders will be issued in the Law (General) Department on the explanations furnished in the matter by the Superintendent of the Jail & the D.G. of Prisons.

The Govt consider that the explanation furnished in the matter by the Supdt, Mr. D. A Greenwood, is not satisfactory, he had ample time between the 12th Dec. 1923 and the 25th January 1926 to assess the value of Messrs Martin & Co's tenders and if he had do so, he would have found that the rate of the South Indian Export Co. was 13 per cent more than that of Messrs Martin & Co, which is very excessive. An officer who holds the post of a Supdt of a jail, in which capacity he is accustomed to deal with contracts and contractors should not have failed to take this precaution as obtaining the value against each other of the only two tenders received by him in this case, especially as the amount of the contem-

worked out to more than half a lakh of rupees. In the circumstances, the S.E of Prisons should furnish clearer reasons than have already been given by him and the report as to why the latter should not bear the loss in the case, such loss to be the full excess paid less breakages, if any.

It should also be reported whether any pipes actually arrived at Bellary broken and had to be replaced by the South Indian Export Co. and if so, what the value of such pipes is.

6 Item 6 Execution of work without a sanctioned estimate. p 15 c. 7

An extract of this item is forwarded to the S.E. Madras circle, and he is requested to report the reasons for the delay in according technical sanction to the estimates, which were forwarded to the S.E, Cable II circle, with Ex no. 93 dt 22.1.73 flag (1)

E 26 4.7

pp15-16 C.7 I Item) Materials at site accounts not maintained

The Supdt should see that proper accounts of the receipts and issues of materials are kept in future.

p 16 C.7. ! Item 8 Executing works and making payments to piece workers without approved agreements.

The Supdt is informed that no work should be started or payments made thereof before an agreement with the Contractor in the proper form, specifying the rates payable for the different items of work to be done, is approved by the competent authority.

Rd 31.7.24 CR. 31-7-24.

RG 31/7/24 For S